Washington Employment Security Department
Unemployment Insurance Division - UI Tax Administration
Quarterly Tax and Wage Reporting
ICESA Washington Format

PLEASE NOTE: The following specifications are only valid for use when importing into UI*Fast*Tax or UI*Web*Tax. They are obsolete for ICESA Washington Reporting purposes.

To view the current valid specifications for ICESA Washington Reporting, go to efile-go2ui.com and click on the ICESA Reporting option.

Character Sets:
Extended Binary Coded Decimal Interchange Code (EBCDIC) or American Standard Code for Information Interchange (ASCII) will be accepted. Lower case letters are not acceptable.

Logical Record Length/Blocking Factors:
Each record must be a uniform length of 275 characters (CR/LF). At the end of each record, (column 275) insert a carriage return and line feed.
Blocking Factor - 25
Block Size - 6875

Data Types:
Alphanumeric - Left justified and space filled
Numeric - right justified zero filled, *do not include decimal in currency values, decimal is assumed two places from right*. See record layout matrix for details (i.e., Hours have exceptions).

Data Record Descriptions:

The Washington Employment Security Department utilizes records E, S, T, and F for our ICESA Tax and Wage submittals. For Washington State, do **not** use record types A, B, I, or W.

The following Records (CODES) are outlined in detail in the Record Layout Matrix.

> CODE E – Employer Record:
> *The code E record identifies an employer whose employee wage and tax information is being reported.* See record layout matrix for details.
>
> CODE S – Employee Record:
> *The code S record is used to report wage and tax data for an employee.* See record layout matrix for details.
>
> CODE T – Total Record:
> *The code T record contains the totals for all Code S records reported since the last Code E record.* See record layout matrix for details.
>
> CODE F – Final Record:

*The code F record indicates the end of the file and **MUST** be the last data record on each file for transmission.* See record layout matrix for details.

Money Amounts:
All money fields are strictly numeric. They must include dollars and cents; the decimal point is assumed. Do not use punctuation in any money field. Negative amounts are not allowed (except within the T record, positions 134-144). See Amended Reports for information on adjustments.

Justification and zero fill:
Right justify and zero fill all numeric fields. For money fields that are not applicable, fill with zeros. Left justify and fill with space all alpha fields. **Note**: Hours worked are an exception – see record layout matrix (Code 'S') for details.

Record Layout Matrix

Record Name: Code "E" - Employer Record

Item	Column	Length	Type	Requirements
Record Identifier	1	1	Alpha	Constant "E"
Payment Year (Tax Year)	2-5	4	Numeric	Enter the year for which this report is being prepared. Enter NUMERIC characters only. NOTE: All records within a file must be for the same payment year.
Employer Federal Identification Number (FEIN)	6-14	9	Numeric	Enter only NUMERIC characters. Omit all hyphens, prefixes and suffixes.
ES (Employment Security) Reference Number	15-22	8	Numeric	Always use the first 8-digit number of each employer's individual account number. Do not use Federal ID Number or UBI Number. No hyphens or blank spaces. Example: 50203000 not (502030-00) or (502030 00). See section on ES Reference Number Validation.
Check Digit	23-23	1	Numeric	The ninth number (check digit) of the ES Reference Number. See section on ES Reference Number Validation.
Employer Name	24-73	50	Alpha	Left justify and fill with spaces.
Street Address	74-113	40	Alpha	Left justify and fill with spaces.
City	114-138	25	Alpha	For a foreign address, include name of foreign "state" and country; abbreviate city and state as necessary; show full country name. Left justify and fill with spaces.
State	139-140	2	Alpha	Use a standard postal abbreviation.
FILLER	141-148	8	IGNORE	Space Fill
Zip Code	149-153	5	Numeric	Standard five-digit zip code.
FILLER	154-275	122	IGNORE	Space Fill ending in carriage return (CR/LF)

Record Name: Code "S" - Employee Record

The employee name within the file must agree with the spelling of the name on the individual's social security card. Parts of a compound surname should be separated by a space. Single-letter prefixes (e.g., "O", "D") must not be separated from the rest of the surname. Use only UPPER CASE letters. Do not include any titles in the name.

A code S record should follow its related code E record or it could follow an associated code S record for the same employer.

No-Payroll Accounts – generate one code S record with only the month/year completed if there is no wage data (such as no-payroll) for that quarter. At least one S record must be generated for each E and T Record.

Item	Column	Length	Type	Requirements
Record Identifier	1	1	Alpha	Constant "S"
Employee SSN	2-10	9	Alpha Numeric	Nine digit Social Security Number. No hyphens or spaces. Enter: 491256190 Not (491-25-6190) or (491 25 6190). While valid Social Security Numbers are required, zero fill this field when a number is not available.
Employee Last Name	11-30	20	Alpha	Left justify. Enter Last Name space fill to end of field.
Employee First Name	31-42	12	Alpha	Left justify. Enter First Name space fill to end of field.
Employee Middle Initial	43-43	1	Alpha	Enter employee Middle Initial. If no middle initial, space fill.
State Code Field	44-45	2	Numeric	Washington State only. Code = 53
FILLER	46-49	4	IGNORE	Space Fill
Total Wage Dollars	50-63	14	Numeric	Right justify, zero fill. Enter all Washington quarterly wages and any other remuneration including bonuses and tips. Dollars and cents only. **Negative amounts are not allowed.** Do not include an employee's detail (S) record if they did not work during the reporting quarter (see above if the account had No-Payroll for the quarter).
FILLER	64-130	67	IGNORE	Space Fill
Hours	131-134	4	Numeric	Right justify, zero fill if less than four characters. Hours are required to be reported. If the hours for an employee are unavailable do not zero fill – fill with spaces. Our system will automatically calculate hours based upon the minimum wage. Enter hours in whole numbers only – no fractions or decimal amounts – Round to the next highest whole number. Enter amounts in hours only; do not use any other measure of time worked such as weeks worked. Salaried employees may be entered as 520. Report the actual number of hours worked during this quarter, including vacation and holiday hours. For severance pay, unassigned bonuses, or any other type of payment that is not assigned to a specific time period report '0' hours.
FILLER	135-146	12	IGNORE	Space Fill
ES (Employment Security) Reference Number	147-154	8	Numeric	Always use the first 8-digit number of each employer's individual account number. Do not use Federal ID Number or UBI Number. No hyphens or blank spaces. Example: 50203000_not (502030-00) or (502030 00). See section on ES Reference Number Validation.
Check digit	155-155	1	Numeric	The ninth number (check digit) of the ES Reference number. See section on ES Reference Number Validation.
FILLER	156-214	59	IGNORE	Space Fill
Reporting Period	215-220	6	Numeric	Two digit Month and Four digit Year: MMYYYY (EX: 032000, 062000, 092000, 122000)
FILLER	221-275	55	IGNORE	Space Fill ending in carriage return (CR/LF)

Record Name: **Code "T" – Total Record**

A Code T record must be generated for each Code E record. See the Employee Wage Record (Code S) description for information about reporting money amounts. The total gross wages in this record must equal the sum of the gross wage amounts in the preceding S record(s).

Item	Column	Length	Type	Requirements
Record Identifier	1	1	Alpha	Constant "T"
FILLER	2-8	7	IGNORE	Space Fill
Taxing Entity Code	9-12	4	Alpha	Constant "UTAX"
Filler	13-26	14	IGNORE	Space Fill
Total Gross Wages from total quarterly wage detail paid for covered employees employment this quarter.	27-40	14	Numeric	Quarterly gross wages subject to UI tax. This amount represents the total gross wage amount submitted by an individual Employer/ES Reference number.
State QTR Unemployment Insurance Excess Wages for Employer	41-54	14	Numeric	Quarterly wages in excess of Washington's UI taxable wage base.
State QTR Unemployment Insurance Taxable Wages for Employer	55-68	14	Numeric	State UI total wages less quarterly state UI excess wages.
FILLER	69-81	13	IGNORE	Space Fill
UI Tax Rate this Quarter	82-87	6	Numeric	The employer's UI tax rate for this reporting period, assumes decimal point, zero fill i.e. 2.71% would be 027100
State QTR UI Taxes Due	88-100	13	Numeric	UI taxes due. Quarterly state UI taxable wages times UI tax rate.
FILLER	101-111	11	IGNORE	Space Fill
Interest	112-122	11	Numeric	Interest due on late payment. (Not required)
Penalty	123-133	11	Numeric	Penalty due on late payment if any plus the $10.00 late report penalty if applicable. (Not required)
Credits or Prior Balance	134-144	11	Numeric	Any credits or prior balance taken by the employer this quarter. (Not required)
Employment Administration Fund Tax rate (EAF)	145-148	4	Numeric	The EAF rate for this reporting period, Assumes decimal point, i.e. 0.03% is 0003
Employer Assessment Amount	149-159	11	Numeric	Taxable Wages times EAF rate.
Corp Officers	160-163	4	Numeric	Number of Corporate Officers exempt from coverage this QTR.
Corp Officer's Earnings	164-174	11	Numeric	Total Exempt Corporate Officers Earnings this QTR.
Total Payment Due	175-185	11	Numeric	Amount Due is the sum of UI taxes due, Employer Assessment Amount, interest and penalties, and Credits or Prior Balance (existing balances due should be added and existing credits should be subtracted).
FILLER	186-221	36	IGNORE	Space Fill
Reporting Year and Quarter	222-226	5	Numeric	Four digit Year and One digit Quarter: YYYYQ (EX: 20001, 20002, 20003, 20004)

Record Name: Code "T" – Total Record (Continued)

Item	Column	Length	Type	Requirements
Month 1 Employment	227-233	7	Numeric	Number of employees of all types who were paid wages during the payroll period that includes the 12th day of the month.
Month 2 Employment	234-240	7	Numeric	Number of employees of all types who were paid wages during the payroll period that includes the 12th day of the month.
Month 3 Employment	241-247	7	Numeric	Number of employees of all types who were paid wages during the payroll period that includes the 12th day of the month.
FILLER	248-257	10	IGNORE	Space Fill
ES (Employment Security) Reference Number	258-265	8	Numeric	Always use the first 8-digit number of each employer's individual account number. Do not use Federal ID Number or UBI Number. No hyphens or blank spaces. Example: 50203000_not (502030-00) or (502030 00). See section on ES Reference Number Validation.
Check Digit	266-266	1	Numeric	The ninth number (check digit) of the ES Reference Number. See section on ES Reference Number Validation.
FILLER	267-275	9	IGNORE	Space Fill ending in carriage return (CR/LF)

Record Name: Code "F" - Final Record

The code F record must appear only once on each file, after the last code T record.

Item	Column	Length	Type	Requirements
Record Identifier	1-1	1	Alpha	Constant "F"
Total Number of Employees in file.	2-11	10	Numeric	Enter the total number of "S" records in the entire file.
Total Number of Employers in File	12-21	10	Numeric	Enter the total number of "E" records in the entire file
Taxing Entity Code	22-25	4	Alpha	Constant "UTAX"
Quarterly Total Gross Wages for File.	26-40	15	Numeric	Quarterly gross wages subject to tax. Total of this field for all "S" records in the file.
FILLER	41-49	9	IGNORE	
ICESA Version Date	50-57	8	Numeric	Constant "07172001"
FILLER	58-275	218	IGNORE	Space Fill ending in carriage return (CR/LF)